

DAVID A. HUBBERT
Acting Assistant Attorney General

JEREMY N. HENDON (ORBN 982490)
AMY MATCHISON (CABN 217022)
Trial Attorneys
United States Department of Justice, Tax Division
P.O. Box 683, Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 353-2466
(202) 307-6422
Fax: (202) 307-0054
E-mail: Jeremy.Hendon@usdoj.gov
Amy.T.Matchison@usdoj.gov
Western.Taxcivil@usdoj.gov

BRIAN J. STRETCH (CABN 163973)
United States Attorney
THOMAS MOORE (ALBN 4305-O78T)
Chief, Tax Division
COLIN C. SAMPSON (CABN 249784)
Assistant United States Attorney
450 Golden Gate Avenue, 11th Floor
San Francisco, California 94102
Telephone: (415) 436-7020
Email: Colin.Sampson@usdoj.gov

Attorneys for United States of America

UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA

IN THE MATTER OF THE TAX
LIABILITIES OF:

JOHN DOES, United States persons who,
at any time during the period January 1, 2013,
through December 31, 2015, conducted
transactions in a convertible virtual currency
as defined in IRS Notice 2014-21.

Civil Number: 3:16-CV-06658-JSC

**UNITED STATES' NOTICE OF
RELATED CASE PURSUANT TO CIVIL
L.R. 3-12**

1 The United States of America, through undersigned counsel, hereby provides notice of a related
2 case pursuant to Civil L.R. 3-12 as follows:

3 The United States commenced this *ex parte* proceeding for leave of court to serve a summons
4 upon Coinbase, Inc., in furtherance of the IRS's investigation into the identity and correct federal
5 income tax liability of U.S. persons who conducted transactions in a convertible virtual currency as that
6 term is defined in IRS Notice 2014-21. On November 30, 2016, the Court granted leave and the Internal
7 Revenue Service subsequently issued and served the summons. (Docket No. 7). Coinbase has failed to
8 comply with the summons and the United States has filed, concurrent with this notice, a petition to
9 enforce the summons.

10 Even though the *ex parte* proceeding was completed on November 30, 2016, after the Court
11 issued its Order granting leave, both Coinbase and Jeffrey K. Berns filed motions to intervene. Both
12 motions to intervene have been fully briefed and are set for hearing on March 23, 2017. Docket No. 29.
13 Although neither movant is a party to this completed *ex parte* proceeding, at the request of the Court,
14 both have consented to the magistrate judge's jurisdiction. Docket Nos. 25 and 26. Accordingly, the
15 United States presents this notice to the Court because it may be desirable, in the interests of judicial
16 economy and to avoid the possibility of conflicting results, to have the petition to enforce the summons
17 assigned to Magistrate Judge Jacqueline Scott Corley.

18 * * *

1 Dated this 16th day of March, 2017.

2 DAVID A. HUBBERT
3 Acting Assistant Attorney General

4 /s/ Jeremy N. Hendon

5 /s/ Amy Matchison

6 JEREMY N. HENDON

7 AMY MATCHISON

8 Trial Attorneys, Tax Division

9 U.S. Department of Justice

10 BRIAN J. STRETCH

11 United States Attorney

12 Northern District of California

13 /s/ Colin C. Sampson

14 COLIN C. SAMPSON

15 Assistant United States Attorney,

16 Tax Division

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing has been made this 16th day of March 2017, via the Court's ECF system to all parties.

/s/ Amy Matchison
AMY MATCHISON
Trial Attorney, Tax Division
U.S. Department of Justice